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Evaluation of the Treasury Board of Canada Secretariat Values and Ethics Program

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Evaluation of the Treasury Board of Canada Secretariat Values and Ethics Program

From Treasury Board of Canada Secretariat

The evaluation of the Values and Ethics (V&E) Program is part of the TBS-approved 5 year evaluation plan. It was carried out by the Internal Audit and Evaluation Bureau.

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Executive summary

The evaluation of the Values and Ethics (V&E) Program at the Treasury Board of Canada Secretariat (TBS) was conducted between April and December 2017 by the Internal Audit and Evaluation Bureau to assess the program's relevance and performance. The evaluation covers the period from program implementation in 2012 until the 2016 to 2017 fiscal year.

Evaluation conclusions

- Most employees know how to access advice and assistance on ethical issues
- Some employees had knowledge, awareness, and compliance of public sector values and ethics
- The V&E program does not directly influence whether public sector values guide decision-making and support a respectful work environment
- The program's primary impact is indirect: training and advice are provided to managers who make decisions and set the tone for a respectful workplace
- A majority of employees felt that TBS has an ethical organizational culture but this has not translated into a workplace free of harassment and discrimination
- V&E program contributed to an ethical public service

Recommendations

1. The V&E program should:
    - define its outcomes (the development of a logic model is suggested for this exercise)
    - revise the TBS Values and Ethics Plan 2016-19, as required
2. In light of the importance that values and ethics discussions and behaviours shown by leadership have on employees in setting the tone for values-based decision-making and ethical behaviour, the V&E program should reinforce the practice of mandatory training for all executives to strengthen their leadership role.
3. Given that the Ombudsman role supports the program's outcomes and sets a positive tone within the organization, the V&E program should continue to strengthen the Ombudsman role, for example, by establishing a feedback loop to demonstrate that issues brought forward to the Ombudsman are addressed.

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- **Rosina Mauro**, Senior Policy and Program Analyst, Office of the Chief Human Resources Officer, Treasury Board of Canada Secretariat

Evaluation methodology and scope

The evaluation approach was consistent with the 2016 Treasury Board Policy on Results. The approach included the rapid impact evaluation [1] (RIE) method, which is a structured way to gather a broad spectrum of assessments, made by subject matter experts and technical advisors, of a program's impact. The breadth of expert opinion increases the relevance and usefulness of the evaluation by providing a balanced, unbiased view of the program's impacts. For this evaluation, the subject matter experts and technical advisors were drawn from academia and the federal government's values and ethics programs.

The evaluation followed the 3 RIE steps: [2]

1. A detailed program summary was developed with all program staff, subject matter experts and technical advisors to ensure that the program, its activities and its outcomes were understood by all parties. This step included developing a program alternative (called a counterfactual [3]) and ensuring that it was feasible, legal and plausible. The counterfactual served as a point of comparison and helped to determine the effect of program activities on outcomes.
2. Using the program summary, experts were engaged to determine the degree to which the program attained its outcomes, relative to the likelihood that the counterfactual would have attained the same outcomes.
3. Finally, the evaluation team synthesized the expert assessments and triangulated them with additional lines of evidence.

To prepare the program summary and support the evaluation, 5 lines of evidence were used to ensure the robustness of the findings and conclusions:

1. administrative data review
2. document review
3. key informant interviews (4)
4. focus groups (2) with current and former members of the V&E network
5. targeted literature review

The evaluation did not include an assessment of efficiency. Although there can be financial costs associated with ethical issues in organizations, such as conflict of interest and employee wellness and training, the evaluation did not examine these costs. There were 2 reasons for this decision:

1. Costing of ethical issues would have required additional resources and time. In calibrating the evaluation to the materiality of the program, this line of evidence was excluded from the scope.
2. The V&E program is a departmental priority and the allocation of resources to this program is a values-based management decision.

Limitations of the evaluation

There was 1 limitation; the RIE may not lend itself to clear reporting of program impact. This was mitigated by having the report peer-reviewed by an evaluator who was unfamiliar with the method and seeking comments from program administrators.

Program background and profile

In this section

- Program background
- Program governance and resources
- Stakeholders and target audience
- Values and ethics program objectives, activities and outcomes

Program background

In 2007, the Public Servants Disclosure Protection Act (PSDPA) came into effect. The PSDPA required each department head to:

- "establish a code of conduct applicable to the portion of the public sector for which he or she is responsible" [4]
- "establish internal procedures to manage disclosures made under this Act by public servants employed in the portion of the public sector for which the chief executive is responsible" [5]
- "designate a senior officer to be responsible for receiving and dealing with...disclosures of wrongdoings made by public servants" [6]

As part of complying with the PSDPA, the Values and Ethics Code for the Public Sector (the public sector code) was launched in 2012. The public sector code outlines the standard of conduct for public servants when they carry out their professional duties. The public sector code states that "values are a compass to guide public servants in everything they do." The 5 guiding values for the public service are:

1. respect for democracy
2. respect for people
3. integrity
4. stewardship
5. excellence

Ethics are not defined in the public sector code, but the code states that by adhering to the 5 guiding values, "public servants strengthen the ethical culture of the public sector and contribute to public confidence in the integrity of all public institutions."

Adherence to the public sector code is a condition of employment for all public servants.

In compliance with the PSDPA, TBS created its Departmental Code of Conduct in 2012. The Secretary designated:

- the Associate Secretary as the senior disclosure officer
- protocols for the disclosure of wrongdoing

The Departmental Code of Conduct reflects the 5 values outlined in the public sector code and provides contextual information on their interpretation and application within TBS.

Program governance and resources

The V&E program, the V&E network and the V&E champion role were created at TBS in 2009. The Associate Secretary [7] is the V&E champion and is responsible for chairing the network and promoting the program. The V&E program falls under the Office of the Ombudsman, Ethics and Conflict Resolution in the Human Resources Division (HRD).

The Director General of HRD is responsible for the V&E program budget. The program's annual budget is $142,000. The program is run by 2 full-time equivalents who deliver all the V&E activities. They report to the Director of Ethics and Conflict Resolution, who reports to the Director General of HRD. The Director of Ethics and Conflict Resolution also serves as the Ombudsman at TBS and reports to the Associate Secretary in this role.

In 2012, TBS established its first V&E plan. TBS is currently implementing its 2016 to 2019 plan. In 2016, managing conflict of interest was delegated to the Ombudsman Office of the Ombudsman, Ethics and Conflict Resolution. [8]

Stakeholders and target audience

The V&E program targets all TBS employees. Mandatory training is targeted to executives, managers and supervisors at all levels. The program also offers advice to TBS retirees and contractors on request.

Values and ethics program objectives, activities and outcomes

The Values and Ethics (V&E) Program sets out the direction and activities that support the implementation of the Departmental Code of Conduct.

The objectives of the V&E program are to:

- **promote** the application of and adherence to:
  - the Values and Ethics Code for the Public Sector
  - TBS's Departmental Code of Conduct
  - the Policy on Conflict of Interest and Post-Employment
- **increase** the visibility of leaders in promoting, modelling, and highlighting values and ethics
- **communicate** policies, expectations and guidance
- **increase** awareness of and confidence in the available workplace values and ethics processes and mechanisms

In concert with the Office of the Ombudsman, Ethics and Conflict Resolution, V&E officers act to provide a single service window to employees seeking assistance on issues related to:

- ethics
- harassment
- conflict management
- internal disclosure of wrongdoing

The activities implemented in support of the outcomes of the V&E program fall under 3 themes:

1. training and awareness
2. compliance and monitoring
3. advice and recommendations

Training and awareness includes activities that raise awareness and provide context-specific guidance for the application of values and ethics at TBS. Due to the access that program staff have to employees through the delivery of in-person training, the program staff often include complementary topics that are not part of the V&E program, such as fraud and internal disclosure of wrongdoing. [9]

Compliance and monitoring activities follow up on conflict of interest declarations and

departmental reporting, such as the triennial Ethical Climate Survey.

Advice and recommendations activities provide tailored, on-demand advice and interpretation of V&E codes and policies to employees and management. [10]

The V&E program delivers these activities with the expectation that they will lead to the following immediate and intermediate outcomes:

- All employees know how to access advice and assistance on ethical issues
- All employees have enhanced knowledge, awareness, and compliance of public sector values and ethics
- Public sector values guide decision-making and support a respectful work environment
- Responsibility for values and ethics at TBS is shared by management and employees
- There is reduced risk of conflict of interest situations
- TBS has an ethical organizational culture [11]

The desired long-term outcome is a public service that is professional, non-partisan, and highly ethical and that maintains public trust.

Findings on relevance: the need for the program

Conclusion: The evaluation found that there is an ongoing need for the Values and Ethics (V&E) Program.

The V&E program exceeds the minimum requirements of the Public Servants Disclosure Protection Act (PSDPA). Its activities and focus are aligned to and support the departmental priorities expressed by the deputy head and by TBS's Every Day commitment. [12] In "TBS: Our People, Our Culture 2015-18," the Secretary had this to say about the Every Day commitment:

TBS is an organization where every day, every employee is excited about making an important contribution to Canada; is empowered to do his or her very best in an environment where work-life balance and wellness in the workplace are important; is supported by the right people and the right tools; is enabled to discuss issues that matter to him or her, openly and transparently; and is given opportunities to develop and grow. This is the basis of the recently launched Every Day commitment, a shared commitment from the entire TBS EX community, to all TBS employees.

A letter of offer that refers to the public sector code and sets out the requirement to adhere to this code is provided to each new or existing public servant before they start a position. The RIE assessment indicated that this method of communicating the requirement would be unlikely to result in a reasonable awareness of the public sector code and employee obligations.

The comparison of the program to the counterfactual demonstrated that the requirement to adhere to the public sector code was better communicated through advice and recommendations. Advice and recommendations promote awareness of and adherence to the public sector code. This is more in keeping with the spirit of the PSDPA. Advice and recommendations ensure that employees at all levels understand their own roles and responsibilities under the Act.

The subject matter experts and technical advisors explained that V&E classroom training is needed in order to define and contextualize the application of the public sector code and the Departmental Code of Conduct for employees. The training makes it clear to employees exactly how public sector values are applied at TBS.

Findings on performance

In this section

- Findings: direct program outcome
  - Outcome 1
  - Outcome 2
  - Outcome 3
  - Outcome 4
- Findings: long-term impact

Findings: direct program outcomes

Rapid impact evaluation (RIE) defines direct outcomes as "effects that occur directly as a result of the program." [13] The evaluation findings for the direct program outcomes of the Values and Ethics (V&E) Program are as follows.

Outcome 1

- **all employees know how to access advice and assistance on ethical issues**

Conclusion

The evaluation found that most employees know how to access advice and assistance on ethical issues.

The RIE assessment demonstrated that V&E program training and awareness activities, compared to the counterfactual, would result in a 90% likelihood that employees who took TBS V&E classroom training would know how to access advice and assistance on ethical issues.

The Ethical Climate Survey 2017 revealed that:

- approximately 2/3 of employees strongly (42%) or somewhat (28%) agreed that they would know where to go if they faced an ethical issue
- 63% of employees strongly believed that they could bring ethical issues to their supervisor and 24% of employees somewhat believed that they could do so

The subject matter experts concurred that program training would:

- support the organization's awareness of the Ombudsman's role
- result in an increased use of the Ombudsman service

Outcome 2

- **all employees have enhanced knowledge, awareness, and compliance of public sector values and ethics**
- **a reduction in conflict of interest situations**

Conclusion

The evaluation concluded that some employees had knowledge, awareness, and compliance of public sector values and ethics.

The RIE assessment could not definitively conclude that the program contributed to this outcome. Subject matter experts noted that there were important differences between knowledge, awareness and compliance. The experts did not feel that these elements could be assessed as a single outcome.

The RIE assessment demonstrated that employees who received advice and recommendations would have an 80% likelihood of knowledge and awareness of the Values and Ethics Code for the Public Sector (the public sector code) and the Policy on Conflict of Interest and Post-Employment. The impact on those who seek advice is high, but the overall impact is low because less than 10% of employees seek advice in a given year.

The V&E network was established in 2009 to:

- raise awareness of the public sector code
- support the development of the Departmental Code of Conduct

Focus group participants and key informant interviews indicated that while there was significant momentum when the network was launched, there has been a diminishing and inconsistently defined role for the network over the past 2 years. Not all sectors have representatives and members do not have a common definition of:

- their roles in the network
- the role of the network itself

This diminishing visibility and activity is consistent with the results of the Ethical Climate Survey 2017, in which only 17% of TBS employees strongly agreed with the following statement: "In the past 2 years, there has been an increase in discussions on values and ethics within my group or my team."

Conflict of interest is defined on the internal TBS website as "a situation where an employee's duty as a public servant conflicts with his or her own interests as a private citizen." Conflict of interest is generally specific to individuals. Subject matter experts noted that training:

- increases awareness of situations that could present a conflict of interest
- educates employees to seek advice in those instances

The advice provided to employees by the V&E program is tailored to their context, resulting in a greater likelihood that the advice is useful and applicable. Through these activities, the V&E program reduces the risk of conflict of interest for the organization. [14]

Outcome 3

- **public sector values guide decision-making and support a respectful work environment**
- **there is a shared management-employee responsibility for values and ethics at TBS**

Conclusion

The evaluation concluded that the V&E program does not directly influence these outcomes. Rather its primary impact is indirect: training and advice are provided to managers who make decisions and set the tone for a respectful workplace.

The literature [15] and subject matter experts clearly noted that the primary guide for values-based decision-making and supporting a respectful workplace was the example set by leadership. The illustrations and discussion from the V&E training were important to contextualize the codes. However, whether employees had a respectful workplace was determined by how the leadership behaved.

The Ethical Climate Survey 2017 asked employees whether they agreed with the following statement: "I believe that managers and executives in my sector act ethically in accordance with the federal public sector values in their daily practices." Results show that 45% of respondents strongly agreed and 35% of respondents somewhat agreed with the statement.

The 2017 Public Service Employee Annual Survey asked employees whether they agreed with the following statement: "Overall, my department or agency treats me with respect." The results varied broadly by sector with 72% to 100% of employees choosing "strongly agree." There was no conclusive correlation to whether or not the sector had received V&E training.

Subject matter experts noted that a respectful work environment was solidified for employees when those who brought forward values and ethics issues for resolution knew that their issue had received a response. In the absence of a response, the organization was perceived as not following through on its commitments.

The RIE comparison of the program and counterfactual revealed that the advice and recommendations provided to employees and managers could guide decision-making and support the maintenance of a respectful workplace.

Subject matter experts and technical advisors noted that the approachability and credibility of the program staff and of the Ombudsman were paramount to:

- employees seeking out their services
- the sharing of V&E program messages in the workplace

The focus group participants and key informant interviews were unanimous in their agreement that the program staff were both highly approachable and credible.

Outcome 4

- **TBS has an ethical organizational culture**

Conclusion

The evaluation was able to conclude that a majority of employees feel that TBS has an ethical organizational culture, though this has not translated into a workplace free of harassment and discrimination.

The Ethical Climate Survey 2017 provides the following evidence that employees feel TBS is an ethical organization:

- 50% of respondents strongly agreed and 37% of respondents somewhat agreed with the statement: "colleagues in my sector act ethically in accordance with the federal public sector values in their daily practices"
- 51% of respondents strongly believed and 27% of respondents somewhat believed that their work unit was a safe place to raise ethical issues
- 25% of respondents strongly agreed and 36% of respondents somewhat agreed that TBS executives have clearly explained the ethical principles that must guide all TBS employees
- In contrast, the 2017 Public Service Employee Annual Survey shows that the percentage of TBS employees who have experienced harassment (20%) or discrimination (10%) has increased slightly since 2014

The TBS Values and Ethics Plan 2016-19 discusses ethical organizational culture and states that encouraging ethical behaviours is the responsibility of all employees. However, the literature [16] and subject matter experts noted that not all levels have equivalent influence on workplace culture. The public sector code also notes that the roles of employees and managers are not equivalent. [17]

The literature [18] and subject matter experts concur that the communication of behavioural expectations (whether directly by senior management or through V&E training) will not positively impact ethical culture unless senior management behaviour matches organizational expectations. If the organization's culture is respectful and free of discrimination, harassment, and bullying, this can be largely attributed to the actual and perceived behaviours of the leadership.

Findings: long-term impact

A public service that:

- **is professional, non-partisan, highly ethical**
- **maintains public trust**

Conclusion

The evaluation concluded that some elements of the V&E program contributed to TBS having an ethical public service.

The comparison of the V&E program with the counterfactual determined that the tailored advice and recommendations activities and, albeit to a lesser extent, the department-specific training and awareness activities contribute to TBS having an ethical public service. For the V&E program, this underscores the program's reliance on highly experienced employees to deliver advice, recommendations and training.

Subject matter experts stated that the role of the champion would likely have little impact on the outcomes of the V&E program, while the role of the Ombudsman could have a moderate impact on its outcomes. If the individuals in these roles are visible and are perceived to be role models of ethical behaviour, they would set a positive tone for the organization. If they are not visible or if they are perceived to be unethical, they would negatively impact both the V&E program and the ethical climate of the organization.

Summative conclusions

Rapid impact evaluation (RIE) methodology lends itself to a concise summary of the impacts of the program relative to the counterfactual in order to support decision-making on any program changes. The 2 summative conclusions of the program impacts are listed below.

1. **Role of leadership in setting organizational culture**
   The single greatest influence on an organization's values-based decision-making and ethical culture is its leadership, including:
   - the tone set by leadership
   - how the leadership behave
   - how the leadership are perceived

   The perceived ethical behaviour and the importance of ethics at the executive level set the tone of the organizational culture.

   The expectation that values and ethics are a responsibility shared by all TBS employees may risk diminishing the improvement in the organization's ethical culture. Although the role may be shared, influence on the culture is not equivalent across all levels.

   Even though formal values and ethics expectations are outlined in codes and related corporate documents, the daily ethical climate of the organization is not maintained by these codes and documents. The research notes that ethical organizations do not rely on codes to maintain an ethical culture. A compliance focus is the low-hanging fruit of ethical organizations and can give rise to creative rule dodging. [19]

2. **Values and ethics program**
   The Values and Ethics (V&E) Program raises awareness of values and ethics at TBS and provides guidance so that employees can apply the public sector code and the Departmental Code of Conduct. The impact of the V&E program relies on the degree to which employees perceive that departmental leadership acts according to the codes. The evidence showed that the V&E program has a positive influence on the organizational climate, although it has less of an impact than how leadership behaves.

   The value of V&E training and advice is its ancillary support to the development of the informal workplace culture and the daily workplace reality. Training for employees and senior management, with TBS-specific examples, provides a framework for how to understand and apply the 2 codes in the workplace. V&E program advice mitigates ethical issues so that formal mechanisms for resolution are not needed.

Recommendations

1. The V&E program should:
   - define its outcomes (the development of a logic model is suggested for this exercise)
   - revise the TBS Values and Ethics Plan 2016-19, as required
2. In light of the importance that values and ethics discussions and behaviours shown by leadership have on employees in setting the tone for values-based decision-making and

ethical behaviour, the V&E program should reinforce the practice of mandatory training for all executives to strengthen their leadership role.

3. Given that the Ombudsman role supports the program's outcomes and sets a positive tone within the organization, the V&E program should continue to strengthen the Ombudsman role, for example, by establishing a feedback loop to demonstrate that issues brought forward to the Ombudsman are addressed.

Appendix A: a rapid impact evaluation primer

In this section

- Rapid Impact Evaluation (RIE)
- Key benefits of RIE
- 3 key steps for the evaluation team

Rapid Impact Evaluation (RIE)

A structured way to gather expert assessments of a program's impact. [20]

RIE engages a wide spectrum of experts in order to:

- increase the acceptance and adoption of findings
- provide a balanced perspective of a program's impacts to inform executives, managers and program analysts

Key benefits of RIE

- It is relatively quick and low cost: RIE can reduce an evaluation's duration by up to half
- It does not require pre-existing performance data: this makes it flexible enough to be used during program design, implementation and close-out
- It provides a clear and quantified summary of expert assessments of the program's impact relative to a counterfactual: this compares 2 situations that are otherwise similar, except for the intervention
- It prioritizes the engagement of external perspectives, which can:
- bring an important viewpoint that is not always included in federal evaluations
- increase the perceived legitimacy and accuracy of the evaluation

3 key steps for the evaluation team

The evaluation team:

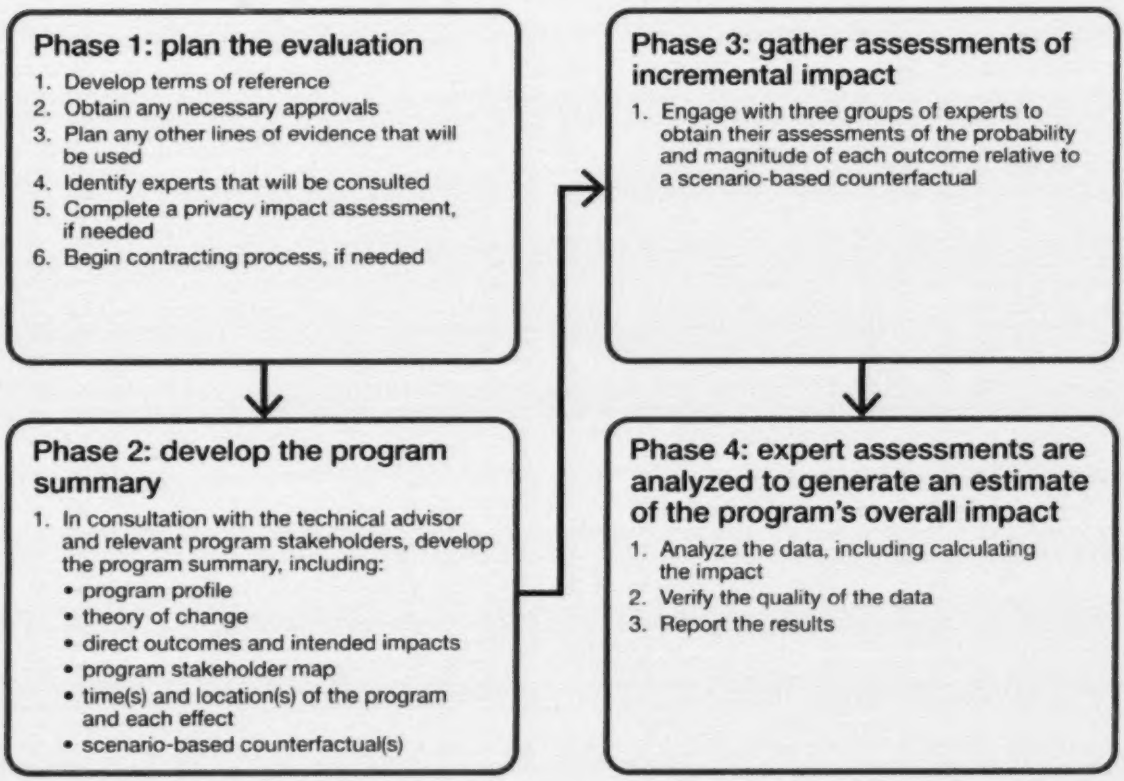
1. creates a detailed program summary with all parties to ensure that:
    - the program is understood by everyone
    - the immediate and intermediate outcomes of the program are delineated
    - the list of stakeholders is appropriate and inclusive
    - the proposed counterfactual is feasible, legal and plausible
    - the evaluation questions will meet the needs of the evaluators and of the program
2. uses the program summary and engages experts to determine the degree to which the program attained its outcomes, relative to the counterfactual:
    - What is the likelihood of the outcomes occurring in the program versus the counterfactual?
    - What is the magnitude of the outcomes in the program versus the counterfactual?
    - How important is each immediate outcome to the likelihood of the intermediate outcomes in the program versus the counterfactual?
3. verifies the views set out by the experts by:
    - synthesizing the expert assessments
    - compiling and analyzing additional data sources
    - writing a final report and preparing recommendations

RIE is the ideal approach when:

- evaluation results are needed quickly
- knowledge of impacts is desired but the program's low materiality and low risk do not warrant a traditional evaluation
- the shared production of knowledge by users and experts increases the salience, legitimacy and credibility of the knowledge
- there is a benefit to comparing the impact of 2 or more possible versions of a program, such as during program design or renewal
- there is a need for perspectives outside the program or government
- the focus is on the assessment of immediate and intermediate outcomes

Figure 1: rapid impact evaluation flow chart

Rapid Impact Evaluation Flow Chart


Phase 1: plan the evaluation
1. Develop terms of reference
2. Obtain any necessary approvals
3. Plan any other lines of evidence that will be used
4. Identify experts that will be consulted
5. Complete a privacy impact assessment, if needed
6. Begin contracting process, if needed
Phase 2: develop the program summary
1. In consultation with the technical advisor and relevant program stakeholders, develop the program summary, including:
• program profile
• theory of change
• direct outcomes and intended impacts
• program stakeholder map
• time(s) and location(s) of the program and each effect
• scenario-based counterfactual(s)
Phase 3: gather assessments of incremental impact
1. Engage with three groups of experts to obtain their assessments of the probability and magnitude of each outcome relative to a scenario-based counterfactual
Phase 4: expert assessments are analyzed to generate an estimate of the program's overall impact
1. Analyze the data, including calculating the impact
2. Verify the quality of the data
3. Report the results

▾ Figure 1 - Text version

Rapid impact evaluation is divided into 4 phases and each phase is composed of one or more steps.

Phase 1, "plan the evaluation," is composed of the following 6 steps.

- Step 1: develop the terms of reference
- Step 2: obtain any necessary approvals
- Step 3: plan any other lines of evidence that will be used
- Step 4: identify experts that will be consulted
- Step 5: complete a privacy impact assessment, if needed
- Step 6: begin the contracting process, if needed

Phase 2, "develop the program summary," is composed of the following step.

- Step 1: In consultation with the technical advisor and relevant program stakeholders, develop the program summary, including the:
  - program profile
  - theory of change

- direct outcomes and intended impacts
- program stakeholder map
- times and locations of the program and each effect
- scenario-based counterfactuals

Phase 3, "gather assessments of incremental impact," is composed of the following step.

- Step 1: engage with 3 groups of experts to obtain their assessments of the probability and magnitude of each outcome relative to a scenario-based counterfactual

Phase 4, "expert assessments are analyzed to generate an estimate of the program's overall impact," is composed of the following 3 steps.

- Step 1: analyze the data, including calculating the impact
- Step 2: verify the quality of the data
- Step 3: report the results

Appendix B: a scenario-based counterfactual

The counterfactual is not a proposed program; it is a legal, feasible and plausible alternative to the program being evaluated. Similar to a control group in experimental design, the counterfactual makes it possible to assess the incremental impact of the program relative to what would have occurred if the program were implemented differently. Without a counterfactual, the evaluation cannot determine incremental impact because it cannot tell what would have happened if things were different.

Description of the values and ethics program counterfactual

The Government of Canada Values and Ethics Code for the Public Sector (the public sector code) remains in place and the Treasury Board of Canada Secretariat (TBS) continues to have its own Departmental Code of Conduct. The deputy head of TBS is responsible and accountable for implementing the public sector code, the Departmental Code of Conduct, and the Policy on Conflict of Interest and Post-Employment. There is a values and ethics (V&E) officer, based in the Human Resources Division, who responds to inquiries and provides advice as requested. There is also a V&E champion.

Affirmation and conflict of interest forms are attached to all letters of offer. Employees are instructed to read hyperlinks on the public sector code, the Departmental Code of Conduct, and the Policy on Conflict of Interest and Post-Employment. They are also instructed to bring private affairs to the attention of their manager if those affairs might be in a conflict of interest with their duties, so that their manager can assist them to resolve and mitigate any conflict.

Standardized Government of Canada training by the Canada School of Public Service is exclusively offered online and is mandatory for managers and executives. There is no departmental network to follow up on training or provide supplementary information.

The Ethical Climate Survey is not implemented and there is no TBS values and ethics plan. Values and ethics results from the Public Service Employment Survey and Public Service Employee Annual Survey are shared with senior management.

Appendix C: value and ethics program activities, reach and stakeholders

In this section

- Stakeholders
- Program activities

From 2012 to 2017, the Value and Ethics (V&E) Program delivered V&E training. Table 1 lists the number of participants who received this training in each of those years.

Table 1: participants in values and ethics training from 2012 to 2017

Fiscal year *	Number of participants
2016 to 2017	145
2015 to 2016	208
2014 to 2015	126

* For the Government of Canada, the fiscal year starts on April 1 and ends on March 31. For example, the 2012 to 2013 fiscal year started on April 1, 2012 and ended on March 31, 2013.

Fiscal year [*]	Number of participants
2013 to 2014	448
2012 to 2013	313

[*] For the Government of Canada, the fiscal year starts on April 1 and ends on March 31. For example, the 2012 to 2013 fiscal year started on April 1, 2012 and ended on March 31, 2013.

The following is a list of the V&E training available to supervisors and managers at the Treasury Board of Canada Secretariat (TBS).

Level 1 Expected Training: TBS Departmental Code of Conduct Values and Ethics Workshop for Supervisors and Managers covers:

- the roles and responsibilities of supervisors, managers and employees
- TBS standards of conduct
- the affirmation and conflict of interest process
- the Public Servants Disclosure Protection Act
- how to report an allegation of fraud
- the use of social media
- TBS's Every Day commitment

This training takes 2.5 hours and is divided into 3 parts:

1. a presentation
2. a values and ethics game
3. a case study

This training can also be taken by employees, but it is not mandatory.

Level 2: TBS Departmental Code of Conduct: Adopting Ethical Behaviour and Voicing Ethical Concerns is:

- offered to sectors on demand
- a refresher on values and ethics instruments and standards of conduct at TBS

The training includes:

- an analysis of ethical style
- information on how to voice ethical concerns

- the Every Day commitment

Values and ethics dialogues with units, teams, sectors are available on demand and are based on subjects like the use of social media, gifts, hospitality and other benefits.

Table 2: employee inquiries about conflict of interest from 2012 to 2017 [*]

Fiscal year	2012 to 2013	2013 to 2014	2014 to 2015	2015 to 2016	2016 to 2017
Number of inquiries	72	93	87	45	73

[*] Examples of activities that could create a real, apparent or potential conflict of interest: outside employment and activities, events, gifts, hospitality and other benefits, assets (investments), private interests, pension or retirement income, post-employment solicitation, staffing, public comments and political activities.

Stakeholders

The V&E champion at TBS is the Associate Secretary. On TBS's internal website, the champion's role is described as follows:

The Champion of Values and Ethics promotes the ongoing discussion of values and ethics throughout the Secretariat and ensures that employees receive the support and assistance they need to both talk about and resolve the issues that are of concern to them.

As part of ethical leadership, senior management, managers and supervisors are required to "communicate effectively and frequently the expected ethical behaviours, encouraging and promoting the shared responsibility of all TBS employees to foster a values-based culture and a workplace free from harassment, discrimination and bullying." [21] They are required to take V&E training. All executives are required commit to the values expressed in the Every Day commitment, and their performance is assessed against this criteria.

The TBS Departmental Code of Conduct states:

TBS employees have a shared responsibility, namely, to serve the public interest and ensure public trust. TBS employees are required to become familiar with the provisions of the public sector code and the TBS Departmental Code of Conduct and be able to apply these values in their work.

The V&E network of sector representatives is an informal group that supports the V&E office in advancing public sector values and ethics at TBS, within the context of:

- the TBS mandate and main responsibilities
- the corporate culture
- TBS-specific challenges and needs [22]

Contractors and consultants are third party individuals or companies who provide goods or services to TBS. They are expected to abide by the spirit of the TBS Departmental Code of Conduct. Conflict of interest guidelines apply to contractors and consultants. They should inform TBS of any other contracts that they may have with other department(s) that may be perceived as a conflict of interest.

Program activities

Training and awareness activities:

- provide values and ethics training to all employees
- respond to ad hoc inquiries
- incorporate ancillary ethical issues in training, such as fraud, political or outside of work activities, and wrongdoing
- use evidence from monitoring activities to regularly review and update training material to ensure relevance
- promote a "do right" ethical culture at every opportunity throughout the organization

Compliance and monitoring activities:

- collect, review and follow up on all conflict of interest declarations (including the annual renewal of affirmations via pop ups on employee computer screens)
- prepare recommendations as required, depending on the contents of conflict of interest declarations [23]
- monitor and assist employee compliance with the public sector code and the TBS Departmental Code of Conduct
- fulfill the reporting and compliance requirements of the Management Accountability Framework
- administer the triennial Ethical Climate Survey

Advice and recommendations activities:

- are considered annually as:
- one of the corporate risk categories
- part of the corporate ethical risk analysis

- provide on-demand policy advice and interpretation of the public sector code, the Policy on Conflict of Interest and Post-Employment, and the TBS Departmental Code of Conduct
- support the deputy head of TBS, the V&E network and the V&E champion
- support the resolution of individual and systemic concerns by bringing issues forward to those with the authority to act

Appendix D: management response and action plan

The Treasury Board of Canada Secretariat's (TBS) Values and Ethics Program has:

- reviewed the evaluation
- provided the following comments regarding the report's recommendations

The Office of the Ombudsman, Ethics and Conflict Resolution (OECR) is the office of primary interest for all recommendations listed below.

Table 3

Recommendations	Response and proposed actions	Dates

Recommendations	Response and proposed actions	Dates
The V&E program should: • define its outcomes (the development of a logic model is suggested for this exercise) • revise the TBS Values and Ethics Plan 2016-19, as required	**Response:** the OECR agrees with the recommendation **Proposed actions** The V&E program will: 1. revisit, review and revise departmental outcomes for the V&E program 2. conduct an environmental scan of current V&E program models and develop a theory-based logic model for TBS 3. revisit the TBS Values and Ethics Plan 2016-19 and align annual activities to revised outcomes	Target completion date: March 2019

Recommendations	Response and proposed actions	Dates
In light of the importance that values and ethics discussions and behaviours shown by leadership have on employees in setting the tone for values-based decision-making and ethical behaviour, the V&E program should reinforce the practice of mandatory training for all executives to strengthen their leadership role.	**Response:** the OECR agrees with the recommendation **Proposed actions** The V&E program will: 1. develop annual ethical training and activities targeted, but not limited to, executives that may be delivered once or twice a year at the EX forum 2. enable the V&E champion to take every opportunity to reinforce the importance of value and ethics at the EXCO table and at other committees and forums	Target completion dates: 1. March 2019 2. September 2018

Recommendations	Response and proposed actions	Dates
Given that the Ombudsman role supports the program's outcomes and sets a positive tone within the organization, the V&E program should continue to strengthen the Ombudsman role, for example, by establishing a feedback loop to demonstrate that issues brought forward to the Ombudsman are addressed.	**Response:** the OECR agrees with the recommendation **Proposed actions** 1. The V&E program will support the Ombudsman in its effort to communicate the findings and resolutions of issues brought to the Ombudsman. 2. The V&E program and the V&E network will communicate the results of the Ombudsman's annual report to employees.	Target completion dates: 1. ongoing 2. annual year end

Appendix E: the Every Day commitment at the Treasury Board of Canada Secretariat

Every Day: Our Commitment to Employees of the Treasury Board of Canada Secretariat

As the EX community at the Treasury Board of Canada Secretariat (TBS), one of our most important responsibilities is to foster an environment that attracts, retains and utilizes the talents, energies, and passions of some of the very best people in the Government of Canada. We are aspiring to be even better, so that we can support you to be even better. This is a responsibility that we embrace daily, with vigour and enthusiasm. This is why we are excited to come to work every day.

We lead, and **want** to lead, an organization where every employee is guided by our public service values, and is:

- **excited** about making an important contribution to Canada
- **empowered** to do his or her very best in an environment where work-life balance and wellness in the workplace are important

- **supported** by the right people and the right tools
- **enabled** to discuss issues that matter to him or her, openly and transparently
- **given** opportunities to develop and grow

Over the years, we have met TBS employees at various forums, and we have heard that you love working at TBS. But we have also heard that we can do better.

As your Senior Management team, these are our commitments to you:

- we will treat you with **respect**
- we will have **face-to-face engagement with you**
- we will let you know **what is expected** of you to do your job and achieve the best possible results
- we will give you **access to the support, tools, information and colleagues** you need to do your job
- we will **engage you in decisions**, whenever possible, and **inform you promptly** of things that matter to your job when engagement is not possible

We will **hold ourselves accountable** for how well we meet these commitments, and we also seek your commitment to do your very best and to treat everyone with respect, every day.

If you feel we are not meeting our commitments, we want you to speak up, in whatever way you feel comfortable so that we can make it right. We are committed to providing you the tools and means to speak up, and we promise to listen.

With our **critical and diverse roles**, as well as our incredible people, we have everything we need to make TBS the very best place to work in the Government of Canada. If we all do these things, **every day**, we will make it happen.

Footnotes

1 Rapid impact evaluation was developed by Dr. Andy Rowe.

2 A primer on RIE is provided in Appendix A.

3 A description of the counterfactual is provided in Appendix B.

4 subsection 6(1) of the Public Servants Disclosure Protection Act (PSDPA)

5 subsection 10(1) of the PSDPA

6 subsection 10(2) of the PSDPA

7 The Associate Secretary is also the Senior Officer for Internal Disclosure, but this role was not part of the evaluation.

8 In the "Message from the Ombudsman" posted on the internal TBS employee website, the text reads: "The ombudsman service aims to establish confidence and promote a climate that encourages employees to express their workplace-related concerns, and to explore solutions. It provides an open ear, as well as objective and informed help to employees facing situations that contravene the Department's values, practices, policies, culture and effectiveness. This confidential and impartial service allows [public servants] to raise any concerns without fear of reprisal and with the assurance that [public servants] will be respected, listened to, and guided in finding solutions."

9 These additional topics were not part of the evaluation.

10 A complete list of V&E activities can be found in Appendix C.

11 In the TBS Values and Ethics Plan 2016-19, under the subheading "ethical organizational culture," the text reads "senior management should continue to communicate effectively and frequently the expected ethical behaviours, encouraging and promoting the shared responsibility of all TBS employees to foster a values-based culture and a workplace free from harassment, discrimination and bullying."

12 The full text of the TBS Every Day commitment can be found in Appendix E.

13 Guide to Rapid Impact Evaluation

14 Between 45 and 95 requests for guidance from V&E program staff on potential conflicts of interest were made each year from 2012 to 2017.

15 James Downe, Richard Cowell, Karen Morgan, What Determines Ethical Behavior in Public Organizations: Is It Rules or Leadership? (May 2016) and Akanksha Bedi, Can M. Alpaslan, Sandy Green, A Meta-Analytical Review of Ethical Leadership Outcomes and Moderators (April 2015).

16 Akanksha Bedi, Can M. Alpaslan, Sandy Green, A Meta-Analytical Review of Ethical Leadership Outcomes and Moderators (April 2015).

17 Text taken from the Appendix of the Values and Ethics Code for the Public Sector reads: "Public servants are expected to abide by this Code and demonstrate the values of the public sector in their actions and behaviour.... Public servants who are also managers are in a position of influence and authority that gives them a particular responsibility to exemplify the values of the public sector."

18 James Downe, Richard Cowell, Karen Morgan, What Determines Ethical Behaviour in Public Organizations: Is It Rules or Leadership? (May 2016).

19 Donald C. Menzel, "Research on Ethics and Integrity in Public Administration: Moving Forward, Looking Back" (October 2015) and Donald C. Menzel, Ethics Management for Public Administrators: Building Organizations of Integrity (United States of America: M.E. Sharpe, 2007).

20 This definition of "rapid impact evaluation" is taken from the Guide to Rapid Impact Evaluation. The guide contains more detailed information about rapid impact evaluation.

21 TBS Values and Ethics Plan 2016-19

22 TBS Values and Ethics Network Terms of Reference

23 Situations where a potential conflict of interest might arise include on entry to and exit from the public service, before and after leave without pay for personal reasons, participating in Interchange Canada, and participating in political or outside activities

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